

Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)  
Response Deadline: January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- <b>In re</b>	:  :	<b>Chapter 11</b>
<b>SAS AB, et al.,</b>	:  :	<b>Case No. 22-10925 (MEW)</b>
<b>Debtors.<sup>1</sup></b>	:  ----- x	<b>(Jointly Administered)</b>

**NOTICE OF THIRTEENTH OMNIBUS OBJECTION OF  
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS  
(Satisfied Claims)**

**THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW  
AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE  
ATTACHED OBJECTION AND THE ATTACHMENT THERETO TO DETERMINE  
WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

**PLEASE TAKE NOTICE** that, on December 23, 2023, SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

<sup>1</sup> The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the “**Debtors**”) filed the *Thirteenth Omnibus Objection of Debtors to Disallow and Expunge Claims (Satisfied Claims)* (the “**Objection**”).

**PLEASE TAKE FURTHER NOTICE** that a hearing to consider entry of an order approving the Objection (the “**Hearing**”) will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), on **January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)**.

**PLEASE TAKE FURTHER NOTICE** that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on Exhibit 1 to the proposed form of order annexed to the Objection as Exhibit A (the “**Proposed Order**”) on the ground that each such claim has been satisfied in full during the Debtors’ chapter 11 cases.

**PLEASE TAKE FURTHER NOTICE** that any responses (the “**Responses**”) to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the “**Case Management Order**”), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge’s Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David

Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

**PLEASE TAKE FURTHER NOTICE** that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

**PLEASE TAKE FURTHER NOTICE** that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

**PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.**

**PLEASE TAKE FURTHER NOTICE** that any responding parties are required to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023  
New York, New York

*/s/ Lauren Tauro*

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and Debtors in Possession*

Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)  
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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	x
<b>In re</b>	<b>:</b> <b>Chapter 11</b>
	<b>:</b>
<b>SAS AB, et al.,</b>	<b>:</b> <b>Case No. 22-10925 (MEW)</b>
	<b>:</b>
<b>Debtors.<sup>1</sup></b>	<b>:</b> <b>(Jointly Administered)</b>
-----	x

**THIRTEENTH OMNIBUS OBJECTION OF  
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**  
(Satisfied Claims)

**THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND  
EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS  
OBJECTION AND THE ATTACHMENT HERETO TO DETERMINE WHETHER  
THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this objection (the “**Objection**”):

<sup>1</sup> The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

### **Background**

1. On July 5, 2022 (the “**Commencement Date**”), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) [ECF No. 75].

2. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Relief Requested**

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibit 1 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the “**Proposed Order**”).

**Claims Reconciliation**

7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a “**Proof of Claim**”) against the Debtors for claims (each a “**Claim**”) that arose on or prior to the Commencement Date, subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).

8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 to the Proposed Order and have determined that each Claim under the heading “*Claims to be Disallowed and Expunged*” (each, a “**Satisfied Claim**” and, collectively, the “**Satisfied Claims**”) has been satisfied in full during the Debtors’ chapter 11 cases, including because (i) the claimed amounts have been paid by the Debtors during these chapter 11 cases pursuant to “first day” or other relief granted by the Court authorizing such payments, (ii) the Debtors paid such amounts in the ordinary course of business, or (iii) the Debtors assumed, and cured all prepetition amounts owing under, the contract(s) that form the basis of a Satisfied Claim.

**Satisfied Claims Should Be Disallowed**

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a).

10. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however, can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021

WL 408984, at \*4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at \*9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at \*1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at \*3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

11. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d)(5).

12. The Debtors have carefully examined each Satisfied Claim and compared it to their books and records and have determined that each Satisfied Claim identified on Exhibit 1 to the Proposed Order has already been satisfied in full during the Debtors’ cases. As no amounts are owed on account of the Satisfied Claims, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors’ liabilities, and to avoid the possibility of multiple recoveries on account of already-satisfied liabilities, the Debtors seek entry of the Proposed Order disallowing and expunging the Satisfied Claims from the claims register.

**Reservation of Rights**

13. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

**Notice**

14. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023  
New York, New York

*/s/ Lauren Tauro*  
WEIL, GOTSHAL & MANGES LLP  
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Gary T. Holtzer  
Kelly DiBlasi  
David Griffiths  
Lauren Tauro

*Attorneys for Debtors  
and Debtors in Possession*

**Exhibit A**

**Proposed Order**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

	X
<b>In re</b>	:
SAS AB, <i>et al.</i> ,	:
Debtors. <sup>1</sup>	:
	:
	(Jointly Administered)
	ECF No. [●]
	X

**ORDER GRANTING THIRTEENTH OMNIBUS OBJECTION  
OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS**  
**(Satisfied Claims)**

Upon the objection, dated December 23, 2023 (the “**Objection**”),<sup>2</sup> of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Satisfied Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

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<sup>1</sup> The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

<sup>2</sup> All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Satisfied Claim identified under the heading "*Claims to be Disallowed and Expunged*" on Exhibit 1 annexed to this Order is hereby disallowed and expunged.
3. To the extent a response was filed regarding any Satisfied Claim, each such Satisfied Claim, and the Objection as it pertains to such Satisfied Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each satisfied Claim.
4. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

5. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: \_\_\_\_\_, 2024  
New York, New York

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THE HONORABLE MICHAEL E. WILES  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Satisfied Claims**

PREPETITION PAID CLAIMS				
<b>Claimant</b>	<b>Address of Claimant</b>	<b>Claim #</b>	<b>Debtor</b>	<b>Claim Amount (USD)</b>
TPA-HILLSBOROUGH CTY AVIATION	TAMPA INTL AIRPORT P O BOX 22287, TAMPA, FL, 33622-2287, UNITED STATES	5339646	Scandinavian Airlines System Denmark-Norway-Sweden	561.04
TRANSPORTSTYRELSEN	VIKBOPLAN 7, NORRKÖPING, 601 73, SWEDEN	5339648	Scandinavian Airlines System Denmark-Norway-Sweden	1,083,533.73
TRAVEL LEADERS GROUP	515 MADISON AVE, NEW YORK, NY, 10022, UNITED STATES	5339143	Scandinavian Airlines System Denmark-Norway-Sweden	5,000.00
TRAVEL SUPPORT & SERVICES NORDIC AB	ALSTROMERGATAN 16, STOCKHOLM, 11247, SWEDEN	5339144	Scandinavian Airlines System Denmark-Norway-Sweden	43,741.89
TRAVELNET NORWAY AS.	THOMAS ANGELLS GT 7-9, TRONDHEIM, 7011, NORWAY	5339145	Scandinavian Airlines System Denmark-Norway-Sweden	16,540.41
TRIBUS OCH PARTNER AB	WARFVINGES VAG 18, STOCKHOLM, 112 51, SWEDEN	5339147	Scandinavian Airlines System Denmark-Norway-Sweden	7,664.55
TRYG FORSIKRING	INDUSTRI DIREKTE POST 124, BERGEN, 5020, NORWAY	5339150	Scandinavian Airlines System Denmark-Norway-Sweden	2,480.83
TRYG FORSIKRING A/S	KLAUSDALS BROVEJ 601, BALLERUP, 2750, DENMARK	5339405	Scandinavian Airlines System Denmark-Norway-Sweden	17,026.05
TRYGG PARTNER AS	POSTBOKS 309, JESSHEIM, 2051, NORWAY	5339406	Scandinavian Airlines System Denmark-Norway-Sweden	217.68
TUL-TULSA A/P IMPROVEMENT TRUS	TAIT - PFC REVENUE DEPT 2581, TULSA, OK, 74182, UNITED STATES	5339649	Scandinavian Airlines System Denmark-Norway-Sweden	118.42
TURUN KAUPPAKAMARI	PUOLALANKATU 1, TURKU, 20100, FINLAND	5340867	Scandinavian Airlines System Denmark-Norway-Sweden	237.12
TUS TUCSON INTL AIRPORT	7005 S PLUMER AVE PFC REMIT, TUCSON, AZ, 85706, UNITED STATES	5339650	Scandinavian Airlines System Denmark-Norway-Sweden	56.96
TVC-NORTHWEST REGIONAL AIRPORT AUTHORITY	727 FLY DONT DRIVE, TRAVERSE CITY, MI, 49686, UNITED STATES	5339651	Scandinavian Airlines System Denmark-Norway-Sweden	47.85
TYS-METROPOLITAN KNOXVILLE AIR	ATTN: PFC PAYMENTS P.O. BOX 890156, CHARLOTTE, NC, 28289-0156, UNITED STATES	5339652	Scandinavian Airlines System Denmark-Norway-Sweden	39.29

**PREPETITION PAID CLAIMS**

<b>Claimant</b>	<b>Address of Claimant</b>	<b>Claim #</b>	<b>Debtor</b>	<b>Claim Amount (USD)</b>
U.S. CUSTOMS AND BORDER PROTECTION	ATTN: REVENUE DIVISION BANKRUPTCY TEAM 6650 TELECOM DR., SUITE 100, INDIANAPOLIS, IN, 46278, UNITED STATES	221	Scandinavian Airlines of North America Inc.	0.00
UAB ERNST YOUNG BALTIC	SUBACIAUS 7, VILNIUS, LT-01127, LITHUANIA	5339409	Scandinavian Airlines System Denmark-Norway-Sweden	1,863.10
UAB LITCARGUS	RODUNES KELIAS 2, VILNIUS, 2188, LITHUANIA	5339410	Scandinavian Airlines System Denmark-Norway-Sweden	58,685.79
UAB ORGSIS	P.LUKSIO G. 21, VILNIUS, LT-09132, LITHUANIA	5339411	Scandinavian Airlines System Denmark-Norway-Sweden	69.00
UAB ORLAIVIU APTARNAVIMO AGENTURA	LIEPOJOS PL. 1, PALANGA, LT-00169, LITHUANIA	5339412	Scandinavian Airlines System Denmark-Norway-Sweden	431.23
ULTRAMAIN INTERNATIONAL LIMITED	LEVEL 1, THE CHASE, ARKLE ROAD, SANDYFORD BUSINESS PARK, DUBLIN, D18 Y3X2, IRELAND	5339414	Scandinavian Airlines System Denmark-Norway-Sweden	30,000.00
ULVEMAN & BORSTING	CHRISTIAN IXS GADE 7, 4TH FLOOR, COPENHAGEN, DK, 1111, DENMARK	402	Scandinavian Airlines System Denmark-Norway-Sweden	22,632.00
UNIGLOBE BELUX TRAVEL NV	HAVERWERF 8 / 501, MECHELEN, 2800, BELGIUM	5339417	Scandinavian Airlines System Denmark-Norway-Sweden	1,151.91
UNIGLOBE TRAVEL HOLLAND	EVERT VAN DE BEEKSTRAAT 1-5, SCHIPHOL, 1118 CL, NETHERLANDS	5339418	Scandinavian Airlines System Denmark-Norway-Sweden	332.79
UNIMAT OFFISCO	2-12-14 MINAMIAOYAMA MINATO-KU, TOKYO, 107-0062, JAPAN	5339419	Scandinavian Airlines System Denmark-Norway-Sweden	155.64
UNITECHNIK SYSTEMS GMBH	FRITZ-KOTZ-STRABE 14, WIEHL, 51674, GERMANY	5339631	Scandinavian Airlines System Denmark-Norway-Sweden	25,413.57
UNIVERSAL PRESENTKORT AS	LILLE GRENSEN 7, OSLO, 159, NORWAY	5339632	Scandinavian Airlines System Denmark-Norway-Sweden	15,147.57
UNLIMITED TRAVEL GROUP UTG AB (PUBL)	NORRTULLSGATAN 12A, STOCKHOLM, 113 27, SWEDEN	5339633	Scandinavian Airlines System Denmark-Norway-Sweden	2,134.83
UP & AWAY AVIATION SERVICES LTD	LONDON OXFORD AIRPORT LANGFORD LANE, KIDLINGTON OXON, OX5 1RA, UNITED KINGDOM	5339634	Scandinavian Airlines System Denmark-Norway-Sweden	15,138.61
UPPSALA MASKIN & VERKTYG AB	BOX 235, UPPSALA, 751 05, SWEDEN	5339635	Scandinavian Airlines System Denmark-Norway-Sweden	27,897.94
URBAN	4-31-15 AYASE ADACHI-KU, TOKYO, 120-0005, JAPAN	5339636	Scandinavian Airlines System Denmark-Norway-Sweden	1,252.30
USDA, APHIS, AQI	P.O. BOX 979044 ACCOUNT 111782393QB, ST. LOUIS, MO, 63197- 9000, UNITED STATES	5339672	Scandinavian Airlines System Denmark-Norway-Sweden	711,097.00

PREPETITION PAID CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
VALCENTRALEN	BOX 14, STOCKHOLM, 10120, SWEDEN	5339811	Scandinavian Airlines System Denmark-Norway-Sweden	539.03
VALERENGA FOTBALL AS	POSTBOKS 6064 ETTERSTAD, OSLO, 601, NORWAY	5339812	Scandinavian Airlines System Denmark-Norway-Sweden	1,149.86
VALTECH	HANTVERKARGATAN 5 BOX 12108, STOCKHOLM, 10223, SWEDEN	5339813	Scandinavian Airlines System Denmark-Norway-Sweden	344,511.92
VANDA ENERGI ELNAT AB	PELTOLAVAGEN 27, VANDA, 01300, FINLAND	5339815	Scandinavian Airlines System Denmark-Norway-Sweden	83.81
VEJLE REJSER APS	POSTBOKS 505, VEJLE, 7100, DENMARK	5339818	Scandinavian Airlines System Denmark-Norway-Sweden	12,812.63
VI LIETUVOS ORO UOSTAI	RODUNIOS KELIAS 10A, VILNIUS, LT-02189, LITHUANIA	5339673	Scandinavian Airlines System Denmark-Norway-Sweden	75,655.09
VIASAT, INC.	C/O HALPERIN BATTAGLIA BENZIJA, LLP ATTN: DONNA H. LIEBERMAN, ESQ. 40 WALL STREET, 37TH FLOOR, NEW YORK, NY, 10005, UNITED STATES	197	SAS AB	1,262,951.20
VIESBUTIS VANAGUPE	VANAGUPES G. 31, PALANGA, 169, LITHUANIA	5339823	Scandinavian Airlines System Denmark-Norway-Sweden	925.29
VIRTUSA AB	STUREGATAN 5B, STOCKHOLM, 114 36, SWEDEN	5339824	Scandinavian Airlines System Denmark-Norway-Sweden	29,355.23
VISITDENMARK - IT	ISLANDS BRYGGE 43, COPENHAGEN, DK - 2300, DENMARK	5339847	Scandinavian Airlines System Denmark-Norway-Sweden	1,745.05
VIVA AQUA SERVICES	POL IND NO. 7 BROSQUILL, S/N, EL PUIG - VALENCIA, 46540, SPAIN	5339851	Scandinavian Airlines System Denmark-Norway-Sweden	16.13
VOLKOV, ALEKSANDR	22-44 MUSNINKU, VLNIUS, 07182, LITHUANIA	154	SAS AB	500.00
VOLKSWAGEN BILFINANSV/JYSKE FINANS A/S	KASTANIEHØJVEJ 2, SILKEBORG, 8600, DENMARK	5339852	Scandinavian Airlines System Denmark-Norway-Sweden	1,984.46
VOLKSWAGEN LEASING	GIFHORNER STR. 57, BRAUNSCHWEIG, 38112, GERMANY	5339853	Scandinavian Airlines System Denmark-Norway-Sweden	52.69
VOSKIAN, ALFRED	PO BOX 85, SOUTH FREEPORT, ME, 04078, UNITED STATES	152	Scandinavian Airlines of North America Inc.	187.37
VP SECURITIES A/S	WEIDEKAMPSGADE 14 P.O. BOX 4040, COPENHAGEN S, 2300, DENMARK	5339717	SAS AB	7,331.12

**PREPETITION PAID CLAIMS**

<b>Claimant</b>	<b>Address of Claimant</b>	<b>Claim #</b>	<b>Debtor</b>	<b>Claim Amount (USD)</b>
VPS-OKALOOSA REGIONAL AIRPORT	AIRPORT ADMINISTRATION 1701 STATE RD 85 NORTH, EGLIN AIR FORCE BASE, FL, 32542, UNITED STATES	5339674	Scandinavian Airlines System Denmark-Norway-Sweden	8.78
WECO-TRAVEL SP ZOO	AL. JANA PAWLA II 19, WARSZAWA, 00-854, POLAND	5340136	Scandinavian Airlines System Denmark-Norway-Sweden	468.14
WELCOME AIRPORT SERVICES SP. Z O.O.	UL.ZWIRKI I WIGURY 1, WARSZAWA, 00-906, POLAND	5340137	Scandinavian Airlines System Denmark-Norway-Sweden	71,819.11
WESTCORD FASHION AMSTERDAM	HENDRIKJE STOFFELSSTRAAT 1, AMSTERDAM, 1058 GC, NETHERLANDS	5340141	Scandinavian Airlines System Denmark-Norway-Sweden	4,299.68
WESTFIELD HEALTH	WESTFIELD HOUSE 60 CHARTER ROW SHEFFIELD, SOUTH YORKSHIRE, S1 3FZ, UNITED KINGDOM	5340142	Scandinavian Airlines System Denmark-Norway-Sweden	11.33
WHY NOT TRAVEL	KIELNAROWA 108A, TYCZYN, 36020, POLAND	5340144	Scandinavian Airlines System Denmark-Norway-Sweden	257.99
WISAG AVIATION CONTRACTING FRANKFURT GMBH & CO. KG	HERRIOTSTRASSE 3, FRANKFURT, 60528, GERMANY	5340211	Scandinavian Airlines System Denmark-Norway-Sweden	10,153.58
WISE CONSULTING AB	LINNEGATAN 87, STOCKHOLM, 11523, SWEDEN	5340212	Scandinavian Airlines System Denmark-Norway-Sweden	20,183.21
WISE PROFESSIONALS AB	BOX 22109, STOCKHOLM, 104 22, SWEDEN	5340213	Scandinavian Airlines System Denmark-Norway-Sweden	5,109.70
WIST LAST & BUSS AS	SANDMOFLATA 4, HEIMDAL, 7072, NORWAY	5340214	Scandinavian Airlines System Denmark-Norway-Sweden	292.63
WJ BUSINESS PARTNER AS	OLAF HELSETS VEI 5, OSLO, 694, NORWAY	5340215	Scandinavian Airlines System Denmark-Norway-Sweden	6,756.75
WJ BUSINESS PARTNERS AS	POSTBOKS 115 KALBAKKEN, OSLO, 902, NORWAY	5340216	Scandinavian Airlines System Denmark-Norway-Sweden	1,846
WORKFORCE LOGIQ SWEDEN AB	SVEAVÄGEN 13, 11 TR, STOCKHOLM, 111 57, SWEDEN	5340219	Scandinavian Airlines System Denmark-Norway-Sweden	833,389.95
WORLD FUEL SERVICES EUROPE LTD	KINGFISHER HOUSE NORTHWOOD PARK GATWICK ROAD, CRAWLEY, RH10 9XN, UNITED KINGDOM	5340220	Scandinavian Airlines System Denmark-Norway-Sweden	700,586.17
WORLDWIDE FLIGHT SERVICES	P.O. BOX 910501, DALLAS, TX, 75391-0501, UNITED STATES	5340731	Scandinavian Airlines System Denmark-Norway-Sweden	684,350.59
XNA-NORTHWEST ARKANSAS REGIONAL AIRPORT	1 AIRPORT BLVD., BENTONVILLE, AR, 72712, UNITED STATES	5339675	Scandinavian Airlines System Denmark-Norway-Sweden	65.74
XUYI SHAOK	,, CHINA	5340734	Scandinavian Airlines System Denmark-Norway-Sweden	287.33

**PREPETITION PAID CLAIMS**

<b>Claimant</b>	<b>Address of Claimant</b>	<b>Claim #</b>	<b>Debtor</b>	<b>Claim Amount (USD)</b>
ZAFIRE AVIATION SOFTWARE LIMITED	ZAFIRE HOUSE, MANOR PARK, BANBURY, OX16 3TB, UNITED KINGDOM	5340738	Scandinavian Airlines System Denmark-Norway-Sweden	15,452.67
ZALARIS HR SERVICES SWEDEN AB	BOX 1252 ESPLANADEN 3D, SUNDBYBERG, SOLNA, 17124, SWEDEN	5340739	Scandinavian Airlines System Denmark-Norway-Sweden	32,847.69
ZARGES DANMARK	ROHOLMSVEJ 15, ALBERTSLUND, 2620, DENMARK	5340740	Scandinavian Airlines System Denmark-Norway-Sweden	92,673.26
ZRACNA LUKA SPLIT	SPLIT AEROPORT, SPLIT, 21120, CROATIA	5339680	Scandinavian Airlines System Denmark-Norway-Sweden	248,231.88
ØVRE ROMERIKE TAXI (DNB NOR FINANS)	POSTBOKS 225, JESSHEIM, 2051, NORWAY	5340493	Scandinavian Airlines System Denmark-Norway-Sweden	82.01